

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



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AVAILABILITY OF THE TOBACCO TAX GUIDE

Manufacturers of tobacco products and of cigarette papers and tubes, proprietors of export warehouses, dealers in tobacco materials, and others concerned:

Purpose. This is to advise you of the availability of Internal Revenue Service Publication No. 464, "Tobacco Tax Guide."

Comprehensiveness of the Guide. The Tobacco Tax Guide is a compilation of basic reference material relating to the administration of taxes on tobacco products and on cigarette papers and tubes. The planned coverage will include pertinent laws, regulations, revenue rulings, revenue procedures, industry circulars, and a list of permit holders. Included in their entirety will be the following parts of Title 26, Code of Federal Regulations: Part 200, Rules of Practice in Permit Proceedings; Part 270, Manufacture of Tobacco Products; Part 275, Importation of Tobacco Materials, Tobacco Products, Cigarette Papers and Tubes; Part 280, Dealers in Tobacco Materials; Part 285, Manufacture of Cigarette Papers and Tubes; Part 290, Exportation of Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes, Without Payment of Tax, or With Drawback of Tax; Part 295, Removal of Tobacco Products and Cigarette Papers and Tubes, Without Payment of Tax, for Use of the United States; and Part 296, Miscellaneous Regulations Relating to Tobacco Materials, Tobacco Products, and Cigarette Papers and Tubes. It will also include pertinent excerpts of other internal revenue and customs regulations. The Tobacco Tax Guide will be kept up to date through the issuance of new or revised pages, as needed.

Purchase of Publication. The entire service, including a subscription to changes to the service, may be purchased for \$3.50 from the Superintendent of Documents, Government Printing Office, Washington, D. C., 20402. Orders should specify Internal Revenue Publication 464, Tobacco Tax Guide, and must be accompanied with remittance. Checks or money orders should be made payable to "Superintendent of Documents."

Inquiries. The Superintendent of Documents, Government Printing Office, Washington, D. C., 20402, is best qualified to answer your inquiries concerning purchase of the service. Your assistant regional commissioner or my staff will be pleased to answer any inquiries you may have about this industry circular.

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